

2003 Railroad Retirement Reporting Summary – National Railway Labor Organizations

Tax	Rate	Base	Who Reports	Form	Frequency of Reports	Submit To	Direct Inquiries To
Tier I Retirement Tax (Employee & labor organization)	6.20% (On both employee & labor organization)	\$87,000 for the year	Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			System Units ² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			Grand Lodge Yes	BA-3a ³	Annually	RRB ⁴	RRB ⁴
				CT-1 ¹	Annually	IRS	IRS
Tier I Medicare Tax (Employee & labor organization)	1.45% (On both employee & labor organization)	All compensation for the year is subject to this tax	Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			System Units ² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			Grand Lodge Yes	CT-1 ¹	Annually	IRS	IRS
Tier II Retirement Tax (Employee & labor organization)	4.90% (Employee) 14.20% (Labor organization & employee representative)	\$64,500 for the year	Locals Yes	OE-1a	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			System Units ² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
				CT-1 ¹	Annually	IRS	Grand Lodge or IRS
			Grand Lodge Yes	BA-3a ³	Annually	RRB ⁴	RRB ⁴
				CT-1 ¹	Annually	IRS	IRS

2003 Railroad Retirement Reporting Summary (Continued)

Tax	Rate	Base	Who Reports	Form	Frequency of Reports	Submit To	Direct Inquiries To
Railroad Unemployment Insurance Tax (Labor organization only)	Variable (Separate rate determined annually for each labor organization)	\$1,120 a month	Locals No	N/A	N/A	N/A	N/A
			System Units² Yes	OE-1	Monthly or Quarterly	Grand Lodge	Grand Lodge Sec. – Treas.
			Grand Lodge Yes	DC-1	Quarterly	RRB ⁴	RRB ⁴

¹ The IRS mails Form CT-1 directly to employers. Employers who do not receive it can obtain copies by calling the IRS at 1-800-829-3676 or from the IRS Web site at www.irs.ustreas.gov.

² System units are System Boards, Joint Protective Boards, System Councils, District Lodges, System Federations, District Councils, General Grievance Committees, General Committees of Adjustment, Federations of General Chairmen, General Committee, State Legislative Boards, State Legislative Committees, and Regional Associations of General Chairmen.

³ This report may be made on tape cartridge, magnetic tape, floppy disk, or CD-ROM in place of Form BA-3a.

⁴ General inquiries should be directed to the RRB's Quality Reporting Service Center at (312) 751-4992; fax (312) 751-7190; e-mail qrsc@rrb.gov. Information on reporting is also available on the RRB's Web site at www.rrb.gov.